

## Reissue Transactions

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In certain authorized cases bond owners may need to reissue paper savings bonds to change the names or forms of registration. Bonds issued with new registrations bear the same issue dates as the originals. When a bond owner wants to change the name or registration on a bond, the bonds do not need to be redeemed, but should be sent to your servicing Treasury Retail Securities (TRS) site for reissue. Although your servicing TRS site will process the transaction, you can help bond owners properly complete the appropriate reissue form in its entirety to ensure timely processing.

Reissue transactions require proper certification, or guarantee, of bond owner signatures. Since **notary certification is not sufficient**, you should be sure to guarantee or certify signatures using a legible bank stamp, issuing/paying agent stamp, a Medallion program stamp, or another authorized validating stamp or seal. Certification must include the officer signature, title, and date. Reissue forms submitted with notary certification may be returned for proper certification.

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### Reissue Transaction Issues



Bonds should not be reissued to change the owner's address.

#### Change of Address

Bonds should not be reissued to change the owner's address.

To advise the Treasury Department of an address change for interest payments and/or year-end statements on Series H/HH bonds, bond owners should complete form PD F 1980 or PD F 5257 and send it to the address indicated on the form. To advise the Treasury Department of a change in direct deposit interest payment information for Series H/HH bonds, bond owners should complete form SF 1199A or form PD F 5396 and send it to their servicing TRS site. Series H/HH bond owners can also manage their account electronically at [http://www.treasurydirect.gov/indiv/myaccount/myaccount\\_hhservices.htm](http://www.treasurydirect.gov/indiv/myaccount/myaccount_hhservices.htm). They can view their account, change their address, and request tax information using this site.

#### Change of Denomination

Bonds should not be reissued for the sole purpose of changing denominations. Denominations can be changed, however, if the bonds are being reissued for authorized reasons. In the case of lower denominations being replaced by a bond of a higher denomination, all of the original bonds must bear the same issue date.

#### Bonds Close to Final Maturity

Bonds cannot be reissued if received by your servicing TRS site less than one full calendar month before final maturity. To ensure reissue, mail bonds to the servicing TRS site so that the bonds will arrive no later than two months before final maturity.

#### Bonds Registered to the Department of Treasury or the United States

Bonds that name the Department of the Treasury or the United States as co-owner cannot be reissued. The Department of the Treasury or the United States may not be a co-owner of Series I bonds. Series E and H bonds with the Treasury or the United States as a beneficiary cannot be reissued. Series EE, HH, and I bonds with the Treasury or the United States as a beneficiary may be reissued.



A parent may request reissue on the minor's behalf, but only in cases where the minor is to be made the sole owner of the bond.

#### Transactions Involving Minors

Reissue requests bearing the certified signature of a minor will be accepted as sufficient proof of the minor's competency and understanding. If you do **not** consider the minor to be of sufficient competency to sign the request and to understand the nature of the transaction, a parent may request reissue on the minor's behalf, but only in cases where the minor is to be made the sole owner of the bond. A bond that names a minor as beneficiary or co-owner may be reissued in the name of a custodian for the minor, under a statute authorizing gifts or transfers to minors, upon the request of the adult whose name appears on the bond as owner or co-owner.

### Series H/HH Bond Transactions

If the name of the owner or principal co-owner on the original bond is different from the name on the reissued bonds, the new owner or the new principal co-owner must certify to the correctness of his or her social security number and to the fact that he or she is not subject to backup withholding. If the form used to request reissue does not bear this preprinted certification statement, the new owner (individual or fiduciary) or new principal co-owner must complete and sign Internal Revenue Service (IRS) form W-9. The fiduciary should complete and sign the form when an employer identification number, e.g., 12-3456789, assigned by the IRS to the trust or other estate, is to be shown on Series H/HH bonds.

Owners of Series HH bonds issued in October 1989 through August 2004 receive interest payments via direct deposit Automated Clearing House (ACH) payment. Any request to reissue Series HH bonds bearing an issue date in the period October 1989 through August 2004 must be accompanied by form SF 1199A or form PD F 5396 to authorize continued direct deposit of interest payments.

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## Tax Consequences of Reissue Transactions



If a living owner, principal co-owner, surviving beneficiary, or other person entitled will not be the owner or the co-owner of the reissued bonds, the reissue transaction is considered a taxable event.

In most reissue transactions involving bonds in co-ownership form, one of the co-owners is the “principal co-owner” for federal income tax purposes and may be identified as such on the reissue request form. The principal co-owner is the co-owner who (1) purchased the bonds with his or her own funds or (2) received the bonds as a gift, a legacy, an inheritance, or as a result of judicial proceedings and reissued the bonds in co-ownership form, provided the principal co-owner received no contribution in any manner from the other co-owner for being so designated.

The interest reporting requirements of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) apply to reissue transactions that are considered “taxable events.” If a living owner, principal co-owner, surviving beneficiary, or other person entitled will not be the owner or the principal co-owner of the reissued bonds, the reissue transaction is considered a taxable event. The interest earned or accrued on bonds from the issue date to the date of the reissue transaction must be reported to the IRS for the year in which the transaction occurs. Your servicing TRS site will report the amount of accrued interest to the IRS and to the affected bond owner, who will be required to report the interest income for federal income tax purposes.

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## Instructions for Authorized Reissue Transactions

### Use of Public Debt Forms

One form may be used for multiple bonds and multiple series if the new bonds will all have the same registration. If more than one registration is requested, submit a separate reissue form for each variation. You must certify the signatures of the persons requesting the reissue on each form submitted. All signatures should be certified by an official of your financial institution, under corporate seal, signature guarantee stamp, or issuing/paying agent validation stamp. Certification must also include the title of the certifying officer and the date of the certification.



*See Appendix C for examples of properly completed forms.*

### Court Evidence

Any required court evidence must be certified to be true and correct by the court clerk or other authorized court official. If more than a year has passed after an estate representative’s appointment by the court, evidence of the appointment must not only be certified to be true and correct, but must also bear the court clerk’s or court official’s statement that the appointment is still in full force and effect. This statement must be dated within 12 months of the transaction.

### Where to Send Forms, Bonds, and Supporting Documents

The bonds do not need to be endorsed in any way. Use the “Reissue Transactions to Forward” and “Forwarding Addresses” charts below to determine where to send the savings bonds being reissued and the properly completed and certified forms and other supporting documents. Keep a record of the serial numbers of the bonds submitted so they can be replaced if lost in transit.



The following table identifies the required Treasury form(s) and supporting documents needed for most reissue transactions.

Reissue Transactions to Forward		
Transaction Type	TRS	BPD
Includes death certificate	X	
Includes letters of appointment for decedent's estate	X	
Includes trust agreement		X
Includes corporate resolution		X
Includes will		X
Includes closed estate papers		X
No legal representative was assigned for decedent's estate		X
Includes divorce decree		X
Includes guardianship papers		X
Name change other than marriage		X
Reissue to or from a trust		X
Reissue involving trustee or guardian		X
Other*	X	

\*An attorney in fact (power of attorney may not request reissue of bonds).

Forwarding Addresses	
Treasury Retail Securities Sites	BPD
Federal Reserve Bank of Minneapolis PO Box 214 Minneapolis, MN 55480-0214 1-800-553-2663	<i>For Series E, EE, and I Bonds:</i> Department of the Treasury Bureau of the Public Debt PO Box 7012 Parkersburg, WV 26106-7012
Pittsburgh Branch Federal Reserve Bank of Cleveland PO Box 299 Pittsburgh, PA 15230-0299 1-800-245-2804	<i>For Series H/HH Bonds:</i> Department of the Treasury Bureau of the Public Debt PO Box 2186 Parkersburg, WV 26106-2186

#### Table of Authorized Reissue Transactions (Series E/EE, I, and H/HH bonds)

This section summarizes authorized reissue transactions that occur most frequently and identifies the required Treasury form(s) and supporting documents. Consult your servicing TRS site regarding situations not covered in the table.

Determine how the bonds are currently registered. If the bond is registered in one name (single ownership), see Section A of the table; in co-owner form, see Section B; in beneficiary form, see Section C. Once you have located the appropriate section, review the first column, "Reason for Reissue," to find the relevant reissue transaction. Read across the table to determine which forms (column two) and supporting documents (column three) are needed.

## Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section A

### Bond Registered in One Name (Single Ownership) Example: John R. Doe

Reason for Reissue	Form Required	Other Documents Required
<b>1. Owner desires:</b>		
(a) To add a co-owner or beneficiary.	<u>PD F 4000</u> – To be signed by the owner.	None.
(b) To name another person as the owner, alone or with a co-owner or beneficiary (The new owner must be related to the previous owner by blood, including legal adoption, or marriage.)	<u>PD F 4000*</u> – To be signed by the owner.	If Series H/HH bonds are involved, see page 3-2.
(c) To designate a trustee of a personal trust estate.**	<u>PD F 1851*</u> - To be signed by the owner.	None for PD F 1851 bearing a 3/86 or later revision date. Form PD F 1851 issued prior to 3/86 additional information may be required to determine whether the reissue is a taxable event. If Series H/HH bonds are involved, see page 3-2.
(d) To correct error in registration.	<p><u>PD F 4000</u> - To be signed by the purchaser or the person claiming the error.</p> <p>If the error was made by the agent, provide <u>FA 400</u> completed and signed by an authorized employee.</p>	Depending on the nature of the error, more information may be requested.
<p><i>* This transaction may result in a taxable event.</i></p> <p><b>Important Reminder:</b> Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p><b>**</b>Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.</p>		

**Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds  
Section A**

**Bond Registered in One Name (Single Ownership)  
*continued***

Reason for Reissue	Form Required	Other Documents Required
<b>2. Owner's name is to be changed (no change in ownership) due to:</b> (a) Marriage (ordinarily reissue for such a change is unnecessary).	<u>PD F 4000</u> - Owner to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	None.
(b) Divorce or annulment of a marriage.**	<u>PD F 4000</u> - Owner to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(c) Order of court.**	<u>PD F 4000</u> - Owner to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(d) Remarriage.**	<u>PD F 4000</u> - Owner to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
<p><i>* This transaction may result in a taxable event.</i></p> <p><b>Important Reminder:</b> Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p><b>**</b>Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.</p>		

## Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section A

### Bond Registered in One Name (Single Ownership) *continued*

Reason for Reissue	Form Required	Other Documents Required
<b>3. Deceased owner's bonds to be distributed to person(s) entitled:</b>		
(a) Estate of deceased owner is being administered through court proceedings, with a representative appointed by the court.	<p><u>PD F 1455</u> - To be signed by representative to request distribution to the person entitled.</p> <p>Also <u>PD F 4000</u> signed by the person entitled if a co-owner or beneficiary is to be added.</p>	<p>Certified copy of the representative's letters of appointment or court certificate on the deceased owner's estate. Court evidence must be dated and shown to be in full force and effect within one year or less of receipt of the transaction. If Series H/HH bonds are involved, see page 3-2.</p> <p>Death certificate for decedent named on the bond certified by the Registrar of Vital Statistics, or similar official.</p>
(b) After settlement of estate through court proceedings.**	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by the persons entitled to the estate.	After settlement of estate through court proceedings, request a certified copy of the Decree of Distribution or Final Account for the estate of the decedent; and, death certificate for decedent named on the bonds certified by the Registrar of Vital Statistics, or similar official. If Series H/HH bonds are involved, see page 3-2.
(c) After settlement of estate in accordance with state statute, for example, summary administration; or, small estate affidavit.**	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by the persons entitled to the estate.	Estate settled by summary administration, request a certified copy of the order of summary administration or small estate affidavit signed in accordance with State law, and death certificate for decedent named on the bond certified by the Registrar of Vital Statistics, or similar official. If Series H/HH bonds are involved, see page 3-2.
(d) Estate being settled without administration through court or similar proceedings.* **	<u>PD F 5336</u> – Follow instructions on form; it is to be signed by the person acting as voluntary representative.	Death certificate for decedent named on bond, certified by the Registrar of Vital Statistics, or similar official.

*\* If redemption value of bonds in a decedent's estate totals more than \$100,000 as of the decedent's date of death, administration in court is required.*

**Important Reminder:** Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)

\*\*Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.

## Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section B

**Bond Registered in Co-ownership Form**  
**Example: John R. Doe**  
**OR**  
**Sallie Doe**

Reason for Reissue	Form Required	Other Documents Required
<b>1. Co-owners (both living) desire that bonds be reissued to:</b>		
(a) Name either co-owner alone or with a new co-owner or beneficiary. (For all except Series I.)	PD F 4000* - Original co-owners must be related by blood (including legal adoption) or marriage; both co-owners must sign if new co-owner or beneficiary is desired. Only the co-owner whose name is being eliminated need sign if no new co-owner or beneficiary is desired.	If Series H/HH bonds are involved, see page 3-2.
(b) Name a third person alone or with one of the original co-owners as new co-owner or beneficiary. (For all except Series I.)	PD F 4000* - New owner must be related to either original co-owner by blood (including legal adoption) or marriage; both original co-owners must sign. If one of the original co-owners is to remain on the bond as a co-owner, he or she must be the first-named co-owner.	If Series H/HH bonds are involved, see page 3-2.
(c) Designate a trustee of a personal trust estate.**	PD F 1851* - To be signed by both living co-owners. Transaction could be a taxable event and subject to interest reporting unless co-owners are also grantors.	None for PD F 1851 bearing a 3/86 or later revision date. For PD F 1851 issued prior to 3/86, additional information may be required to determine whether the reissue is a taxable event. If Series H/HH bonds are involved, see page 3-2.
(d) Correct an error in registration.	PD F 4000 - To be signed by the purchaser or the person claiming the error. If the error was made by the agent, provide FA 400 completed and signed by an authorized employee.	Depending on the nature of the reissue, more information may be requested.

*\* This transaction may result in a taxable event.*

**Important Reminder:** Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)

\*\*Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.

## Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section B

### Bond Registered in Co-ownership Form *continued*

Reason for Reissue	Form Required	Other Documents Required
<b>2. Divorce, legal separation, or annulment. Reissue may be made in the name of:</b>		
(a) One of the co-owners alone.	PD F 4000* (Series EE) - To be signed by the owner whose name is being eliminated.	None.  If Series H/HH bonds are involved, see page 3-2.
(b) One of the co-owners with another person as co-owner or beneficiary.	PD F 4000* - To be signed by both the co-owners named on the original bond.	None.  If Series H/HH bonds are involved, see page 3-2.
(c) Another person as the owner.	PD F 4000* – To be signed by both co-owners named on the original bond.	None.
<b>3. Co-owner's name is changed (no change in ownership) due to:</b>		
(a) Marriage (ordinarily reissue for such a change is unnecessary).	PD F 4000 - Person whose name changed to sign both present and former names and to complete statement of form certifying manner in which change occurred.	None.
(b) Divorce or annulment.**	PD F 4000 - Person whose name changed to sign both present and former names and to complete statement on form certifying manner in which change occurred.	Depending on the nature of the reissue, more information may be requested.
(c) Order of court.**	PD F 4000 - Person whose name changed to sign both present and former names and to complete statement on form certifying manner in which change occurred.	Depending on the nature of the reissue, more information may be requested.
(d) Remarriage.**	PD F 4000 - Person whose name changed to sign both present and former names and to complete statement on form certifying manner in which change occurred.	Depending on the nature of the reissue, more information may be requested.
<b>4. Deceased co-owner; the survivor desires a reissue in his or her name alone or with another person as co-owner or beneficiary.</b>	PD F 4000 - To be signed by survivor.	Copy of the death certificate of the deceased, certified by the Registrar of Vital Statistics or similar official.

\* This transaction may result in a taxable event.

**Important Reminder:** Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)

\*\*Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.



## Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section B

### Bond Registered in Co-ownership Form *continued*

Reason for Reissue	Form Required	Other Documents Required
<b>5. Deceased co-owners and:</b>		
(a) The estate of the last-deceased co-owner being administered through court proceedings, with a representative appointed by the court.	<p><u>PD F 1455</u> - To be signed by the representative to request distribution to the person entitled.</p> <p>Also <u>PD F 4000</u> signed by the person entitled if a co-owner or beneficiary is to be added.</p>	<p>Certified copy of the representative's letters of appointment or court certificate on last-deceased co-owner's estate. Court evidence of appointment must be dated and shown to be in full force and effect within one year or less of receipt of the transaction. If Series H/HH bonds are involved, see page 3-2.</p> <p>Death certificates for both decedents named on the bond certified by the Registrar of Vital Statistics, or similar official.</p>
(b) After settlement of estate of the last-deceased co-owner through court proceedings.**	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by persons entitled to estate of the last-deceased co-owner.	After settlement of estate through court proceedings, request certified copy of Decree of Distribution or Final Account for estate of the last-deceased registrant; and, death certificates for both decedents named on bonds certified by Registrar of Vital Statistics, or similar official. If Series H/HH bonds are involved, see page 3-2.
(c) After settlement of estate of the last-deceased co-owner in accordance with state statute, for example, summary administration or small estate affidavit.**	<u>PD F 5394</u> - Follow instructions on form; it is to be signed by persons entitled to estate of the last-deceased co-owner.	Estate settled by summary administration; request a certified copy of the order of summary administration; or, Small estate affidavit signed in accordance with State law; and, death certificates for both decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official. If Series H/HH bonds are involved, see page 3-2.
(d) Estate of last-deceased co-owner is being settled without administration through court or similar proceedings.***	<u>PD F 5336</u> - Follow instructions on form; it is to be signed by the person acting as voluntary representative.	Death certificates for both decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official.
<p><i>* If redemption value of bonds in a decedent's estate totals more than \$100,000 as of the decedent's date of death, administration in court is required.</i></p> <p><b>Important Reminder:</b> Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p><b>**Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.</b></p>		

## Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section C

**Bond Registered in Beneficiary Form**  
**Example: John R. Doe**  
**POD (Payable on Death)**  
**Bill Doe**

Reason for Reissue	Form Required	Other Documents Required
<b>1. Owner desires to:</b>		
(a) Change beneficiary to co-owner.	<u>PD F 4000</u> - To be signed by owner.	None.
(b) Eliminate living beneficiary or substitute the name of another person as beneficiary or co-owner during the current beneficiary's lifetime.	<u>PD F 4000</u> - To be signed by owner and, if bond is Series E/H, by beneficiary. Beneficiary's consent is unnecessary for Series EE/HH/I bonds.	None.
(c) Eliminate a deceased beneficiary, with bond to be reissued in owner's name alone or with a new co-owner or beneficiary.	<u>PD F 4000</u> - To be signed by owner.	None for Series EE/HH and I. For Series E/H bonds, a copy of the death certificate for the beneficiary, certified by the Registrar of Vital Statistics or similar official.
(d) Name trustee of personal trust estate.**	<u>PD F 1851*</u> - To be signed by owner and beneficiary for Series E/H bonds. Only the owner need sign for Series EE, HH, and I bonds.	None for PD F 1851 bearing a 3/86 or later revision date. For PD F 1851 issued prior to 3/86, additional information may be required to determine whether the reissue is a taxable event. If Series H/HH bonds are involved, see page 3-2.
(e) Correct an error in registration.	<u>PD F 4000</u> - To be signed by the purchaser or person claiming the error. If the error was made by the agent, provide Form <u>FA 400</u> completed and signed by an authorized employee.	Depending on the nature of the reissue, more information may be requested.

*\* This transaction may result in a taxable event.*

**Important Reminder:** Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)

**\*\***Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.

Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section C		
Bond Registered in Beneficiary Form <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
<b>2. Name but not ownership has been changed due to:</b>		
(a) Marriage (ordinarily reissue for such a change is unnecessary).	PD F 4000 - Person whose name has changed to sign both present and former names in the space designated for that purpose. (For Series EE, HH, and I bonds, the owner may sign alone to change the beneficiary name.)	None.
(b) Divorce or annulment.**	PD F 4000 - Person whose name has changed to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(c) Order of court.**	PD F 4000 - Person whose name has changed to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
(d) Remarriage.**	PD F 4000 - Person whose name has changed to sign both present and former names and to complete the statement on the form certifying the manner in which the change occurred.	Depending on the nature of the reissue, more information may be requested.
<b>Important Reminder:</b> Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)		
**Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.		

Table of Authorized Reissue Transactions for Paper Series E/EE, I, and H/HH Bonds Section C		
Bond Registered in Beneficiary Form <i>continued</i>		
Reason for Reissue	Form Required	Other Documents Required
3. At owner's death, beneficiary desires reissue in his or her name, alone or with a co-owner or beneficiary.	PD F 4000 - To be signed by the beneficiary.	Copy of the death certificate for the owner, certified by the Registrar of Vital Statistics or similar official.
4. Owner and beneficiary deceased:		
(a) The estate of the last-deceased person named on the bonds being administered through court proceedings; the representative is appointed by the court.	PD F 1455 - To be signed by representative to request distribution to the person entitled.  Also PD F 4000 signed by the person entitled if a co-owner or beneficiary is to be added.	Certified copy of the representative's letters of appointment or a court certificate on the last-deceased registrant's estate. Court evidence of appointment must be dated and shown to be in full force and effect within one year or less of receipt of the transaction. If Series H/HH bonds are involved, see page 3-2.  Death certificates for both decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official.
(b) After Settlement of estate of last-deceased bond registrant through court proceedings.**	PD F 5394 - Follow instructions on form; it is to be signed by the persons entitled to the estate.	After settlement of estate through court proceedings, request a certified copy of the Decree of Distribution or Final Account for the estate of the last-deceased; and, death certificates for both decedents named on bonds certified by the Registrar of Vital Statistics, or similar official. If Series H/HH bonds are involved, see page 3.2.
(c) After settlement of estate of last deceased registrant in accordance with State statute, for example, summary administration or small estate affidavit.**	PD F 5394 - Follow instructions on form; it is to be signed by the persons entitled to the estate.	Estate settled by summary administration; request a certified copy of the order of summary administration; or, Small estate affidavit signed in accordance with State law; and, death certificates for decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official. If Series H/HH bonds are involved, see page 3-2.
(d) Estate of last-deceased registrant being settled without administration through court or similar proceedings.* **	PD F 5336 - Follow instructions on form; it is to be signed by the person acting as voluntary representative.	Death certificates for decedents named on the bonds certified by the Registrar of Vital Statistics, or similar official.
<p><i>* If redemption value of bonds in a decedent's estate totals more than \$100,000 as of the decedent's date of death, administration in court is required.</i></p> <p><b>Important Reminder:</b> Bonds cannot be reissued if less than one full calendar month remains before final maturity. Send bonds to your servicing TRS site so that they arrive no later than two months before final maturity. (Bonds that have reached final maturity and all savings notes are not eligible for reissue.)</p> <p><b>**</b>Transaction must be sent to the Bureau of the Public Debt; see Appendix M for mailing information.</p>		